



(Shri Ramkrishna Seva Mandal's)
ANAND COMMERCE COLLEGE

An Autonomous College (2025-26 to 2034-35)
(Affiliated to Sardar Patel University)
NAAC ACCREDITED 'A' GRADE (3.04 CGPA)



ISO 9001:2015

Syllabus with effect from the Academic Year 2025-26

Master of Commerce
M.Com Semester – II

Course Code	PC02ECOM05	Title of the Course	DIRECT TAX PLANNING- II
Total Credits of the Course	4	Hours per Week	4

Course Objectives:	<ul style="list-style-type: none">• To understand fundamental concepts of tax planning, tax avoidance vs. evasion, corporate taxation, and dividend tax.• To explain objectives and key factors influencing tax planning, including latest budget provisions.• To apply tax planning provisions for newly set-up businesses, including concessions, incentives, and special provisions such as Sections 10AA, 80IA, and 80IBA.• To analyze tax implications of business restructuring (amalgamation, demerger, slump sale) and related tax concessions.• To evaluate tax planning strategies in different business contexts such as expansion, contraction, and collaborations.• To develop comprehensive tax plans incorporating tax incentives, managerial decisions, and remuneration policies to optimize tax liability legally and ethically.
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Course Content		
Unit	Description	Weightage* (%)
1.	Introduction to Tax Management: <ul style="list-style-type: none">• Concept of Tax Planning• Tax Avoidance and Tax Evasion• Tax Management• Objectives of Tax Planning• Factors on the basis of which Tax Planning is done.• Corporate Taxation and Dividend Tax• Tax planning hints as per latest budget provision	20%
2.	Tax Planning for Newly Set-Up Business: <ul style="list-style-type: none">• Concessions and Incentives• Tax Planning with Respect to Setting up and Commencement of Business	20%


	<ul style="list-style-type: none"> • Concessions and Incentives for Setting up • India Corporate - Tax Credits and Incentives • Tax Planning with Respect to Expand or Contract of Business • Tax Planning for Contraction of Business • Tax Planning for Indian Collaborators • Tax Benefits, Special Provisions in Respect of Newly Established Units in Special Economic Zones U/S 10AA • Tax Deductions for Infrastructure Development Under Section 80IA • Deductions in Respect of Profits and Gains from Housing Projects Section 80IBA • Tax Planning for Tea, Coffee or Rubber Industry, Tax planning for Eligible Business 	
3.	<p>Tax Planning and Managerial Decisions:</p> <ul style="list-style-type: none"> • Own or Lease • Make or Buy Decisions • Sale of Assets Used for Scientific Research • Repair, Replacement, Renewal or Renovation, Shutdown or Continue Decisions. 	20%
4.	<p>Tax Planning regarding Restructuring of Business:</p> <ul style="list-style-type: none"> • Legal aspects of amalgamation as per companies act. • Amalgamation, Demerger and slump sale under income tax act-various Provision • Tax concession available in each case. • Tax provisions relating to free trade zones, infrastructure sector and backward areas • Tax incentives for exporters. 	20%
5.	<p>Tax Planning with Regard to Employees Remuneration:</p> <ul style="list-style-type: none"> • Objectives ,Introduction • Types of Allowances • Perquisites, Valuation of Residential Accommodation • Concession in the Matter of Rent Respecting any Accommodation Provided to the Assessee by the Employer: Motor Car, Valuation of Benefit of Provision of Domestic Servants [Sub-rule (3) of Rule 3], Valuation of gas, Electricity or Water supplied by Employer [Sub-rule (4) of Rule 3], Valuation of free or Concessional Educational Facilities [Sub-rule (5) of Rule 3], Value of Gift, Voucher • Tax Planning Regarding Employee Remuneration. 	20%

Teaching-Learning Methodology	Use of PowerPoint presentation, small case lets discussion, real life company examples, group discussion, Seminar presentation
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Evaluation Pattern		
Sr.No.	Details of the Evaluation	Weightage
1.	Internal Written / Practical Examination.	20%
2.	Internal Continuous Assessment in the form of Practical, Viva-Voce, Quizzes, Seminars, Assignments, Attendance.	10%
3.	End Semester Examination	70%

Course Outcomes: Having completed this course, the learner will be able to	
1.	Understand the fundamentals and importance of tax management in business operations.
2.	Apply tax planning strategies tailored for startups and newly established businesses.
3.	Integrate tax considerations into managerial decision-making processes for optimal outcomes.
4.	Evaluate tax implications and plan effectively for business restructuring activities.
5.	Develop tax-efficient strategies for employee compensation and benefits.

Suggested References:	
Sr.No.	References
1.	Ahuja, G., & Gupta, R. (2023). Simplified approach to corporate tax planning and management (23rd ed.). Commercial Law Publishers (India) Pvt. Ltd.
2.	Singhania, V. K., & Singhania, K. (2025). Direct taxes law & practice: Professional edition [Finance Act 2025] (Single-volume lucid commentary—featuring 600+ illustrations case studies on India's direct tax laws). Taxmann Publication.
3..	Ahuja, G., & Gupta, R. (2025). Direct taxes – law & practice (17th ed., as amended by Finance Act, 2025). Commercial Law Publishers (India) Pvt. Ltd.
Digital resources to be used if available as reference material	
1.	https://incometaxindia.gov.in/Pages/tutorials.aspx
2.	DEBSL501_CORPORATE_TAX_STRUCTURE_AND_PLANNING.pdf


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BOS of Commerce
Anand Commerce College


Academic Coordinator
Anand Commerce College


Principal
Anand Commerce College